

IN THE DISTRICT COURT OF THE UNITED STATES
FOR THE MIDDLE DISTRICT OF GEORGIA
COLUMBUS DIVISION

UNITED STATES OF AMERICA	:	CRIMINAL NO. 4:16-CR- <u>17</u>
	:	
v.	:	VIOLATIONS:
	:	18 U.S.C. § 371
GEORGE ROWELL	:	18 U.S.C. §§ 641 & 2
	:	18 U.S.C. §§ 510(a)(2) & 2
	:	

INDICTMENT

THE GRAND JURY CHARGES THAT:

GENERAL ALLEGATIONS

At all times material to this Indictment:

1. The Defendant GEORGE ROWELL resided in Columbus, Georgia, within the Middle District of Georgia, and owned and operated a business called Big O's Package Store in Columbus, Georgia. Big O's Package Store, among other things, offered check cashing services to its customers. The Defendant GEORGE ROWELL received and cashed approximately 234 U.S. Treasury tax refund checks that claimed \$558,281.00 in fraudulent tax refunds. The Defendant cashed approximately 45 tax refund checks issued by financial institutions that claimed \$87,062.03 in fraudulent tax refunds.

2. A "means of identification" was any name or number that may be used, alone or in conjunction with any other information, to identify a specific individual, including a name, Social Security number, or date of birth.

3. The Internal Revenue Service ("IRS") was an agency of the United States Department of the Treasury responsible for administering the tax laws of the United States and collecting taxes owed to the United States.

COUNT ONE

(Conspiracy to Commit Theft of Public Money)

4. The factual allegations contained in Paragraphs 1 through 3 of the General Allegations Section of this Indictment are realleged and incorporated herein as if copied verbatim.

5. Beginning on or about January 2013 and continuing until on or about December 2013, in the Middle District of Georgia and elsewhere, the Defendant GEORGE ROWELL, Person A, Person B, and others, known and unknown to the grand jury, did unlawfully, voluntarily, intentionally, and knowingly conspire, combine, confederate, and agree together and with each other to commit the offense of theft of public money, in violation of Title 18, United States Code, Section 641.

MANNER AND MEANS

6. To accomplish the objects of this scheme, the Defendant GEORGE ROWELL and others used the following manners and means, among others:

7. Tracy Mitchell, Keshia Lanier, and others would and did unlawfully obtain the means of identification of individuals, including their names and Social Security numbers.

8. Tracy Mitchell, Keshia Lanier, Latasha Mitchell and others would and did use these means of identification to prepare and electronically file fraudulent income tax returns. These tax returns would and did direct anticipated tax refunds to prepaid debit cards, to United States ("U.S.") Treasury federal income tax refund checks, and to financial institutions which in turn issued the refunds via checks.

9. Tracy Mitchell, Keshia Lanier, Damiesha Mitchell, Latasha Mitchell and others would and did obtain the U.S. Treasury federal income tax refund checks and tax refund checks

from financial institutions and provide those checks to other individuals, including Person A and Person B, to cash.

10. Person A, Person B, and others would and did provide those fraudulent tax refund checks to the Defendant GEORGE ROWELL. Person A would and did forge the endorsements on several U.S. Treasury federal income tax refund checks in the presence of the Defendant GEORGE ROWELL.

11. The Defendant GEORGE ROWELL would and did cash the tax refund checks and provide the proceeds minus his fee to Person A, Person B, and others.

12. The Defendant GEORGE ROWELL would and did charge a high fee to cash the tax refund checks.

13. The Defendant GEORGE ROWELL and others would and did take steps to conceal the existence of the conspiracy.

OVERT ACTS

14. In furtherance of the conspiracy, and to effect the objects thereof, the following overt acts, among others, were committed by or caused to be committed by one or more members of the conspiracy, in the Middle District of Georgia and elsewhere:

15. On several dates in 2013, Person A provided to the Defendant GEORGE ROWELL U.S. Treasury federal income tax refund checks and tax refund checks from financial institutions. The Defendant GEORGE ROWELL cashed those checks.

16. On several dates in 2013, Person B provided to the Defendant GEORGE ROWELL U.S. Treasury federal income tax refund checks and tax refund checks from financial institutions. The Defendant GEORGE ROWELL cashed those checks.

17. On or about each date listed below, the Defendant GEORGE ROWELL cashed a U.S. Treasury federal income tax refund check in the amount and in the name of the individual whose initials are listed below:

Paragraph	Date of Offense	Individual	Amount
18.	08/01/2013	M.S.	\$3,210
19.	10/24/2013	C.M.	\$2,469
20.	11/06/2013	K.P.	\$3,135
21.	11/07/2013	D.C.	\$3,335
22.	11/20/2013	T.O.	\$2,325
23.	11/26/2013	H.G.	\$3,267
24.	12/02/2013	A.D.	\$2,934

25. On several dates in 2013, the Defendant GEORGE ROWELL provided the proceeds from the cashed tax refund checks to Person A and Person B.

All in violation of Title 18, United States Code, Section 371.

COUNTS TWO THROUGH EIGHT
(Theft of Public Money)

26. The factual allegations contained in Paragraphs 1 through 3 of the General Allegations Section of this Indictment are realleged and incorporated herein as if copied verbatim.

27. On or about each date listed below, within the Middle District of Georgia, the Defendant GEORGE ROWELL did steal, purloin, and knowingly convert to his own use and the use of another, money of the United States, namely, funds administered by the Department of the Treasury in the form of a federal income tax refund check in the amount and in the name of the individual whose initials are listed below:

Count	Date of Offense	Individual	Amount
TWO	08/01/2013	M.S.	\$3,210
THREE	10/24/2013	C.M.	\$2,469
FOUR	11/06/2013	K.P.	\$3,135
FIVE	11/07/2013	D.C.	\$3,335
SIX	11/20/2013	T.O.	\$2,325
SEVEN	11/26/2013	H.G.	\$3,267
EIGHT	12/02/2013	A.D.	\$2,934

All in violation of Title 18, United States Code, Sections 641 and 2.

COUNTS NINE AND TEN

(Passing or Uttering Treasury Check with False Endorsement)

27. The factual allegations contained in Paragraphs 1 through 3 of the General Allegations Section of this Indictment are realleged and incorporated herein as if copied verbatim.

28. On or about each date set forth below, within the Middle District of Georgia, the Defendant GEORGE ROWELL with intent to defraud did pass, utter and publish and attempt to pass, utter and publish, as true a United States Treasury federal income tax refund check listed below and bearing the serial number, amount, and the falsely made and forged endorsement of the individual whose initials are listed below:

Count	Serial Number	Date of Offense	Individual	Amount
NINE	3161 01520340	11/26/2013	H.G.	\$3,267
TEN	4034 00353390	11/20/2013	T.O.	\$2,325

All in violation of Title 18, United States Code, Sections 510(a)(2) and 2.

A TRUE BILL

s/Foreperson of the Grand Jury

FOREPERSON OF THE GRAND JURY

Presented by:

G.F. PETERMAN, III
ACTING UNITED STATES ATTORNEY

Michael C. Boteler

Michael C. Boteler

Trial Attorney

United States Department of Justice

Tax Division, Southern Criminal Enforcement Section

Crawford L. Seals

Assistant United States Attorney

Filed in open court this 12th day of May, 2016

CR Hunsford

Deputy Clerk